

INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET

CITY OF MINNEAPOLIS, MINNESOTA  
Statement F-1

December 31, 2001

(In Thousands)

	Engineering Materials and Testing	Inter- governmental Services	Property Services	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	2001 Total	2000 Total
<b>ASSETS</b>								
Current assets:								
Cash and cash equivalents	\$ 974	\$ 52	\$ 24	\$ 42	\$ 15	\$ 21	\$ 1,128	\$ 85
Receivables:								
Accounts - net	108	14	105	422	17	30	696	560
Due from other funds	6	1,353	3	24	-	236	1,622	-
Interfund loans receivable	-	-	-	-	-	-	-	1,286
Intergovernmental receivable	-	-	-	-	-	182	182	-
Inventories	109	-	-	802	2,845	-	3,756	3,810
<b>Total current assets</b>	<b>1,197</b>	<b>1,419</b>	<b>132</b>	<b>1,290</b>	<b>2,877</b>	<b>469</b>	<b>7,384</b>	<b>5,741</b>
Fixed assets:								
Land, leaseholds and easements	-	-	27	3,085	-	-	3,112	3,112
Buildings and structures	3,230	-	90	24,002	-	-	27,322	27,053
Less accumulated depreciation	(2,495)	-	(90)	(1,295)	-	-	(3,880)	(3,251)
Public improvements	-	-	-	-	3	-	3	3
Less accumulated depreciation	-	-	-	-	(1)	-	(1)	(1)
Machinery and equipment	427	1,913	160	41,331	179	24	44,034	44,417
Less accumulated depreciation	(271)	(1,408)	(108)	(22,806)	(160)	(20)	(24,773)	(25,708)
Computer equipment	90	1,866	156	189	53	53	2,407	3,202
Less accumulated depreciation	(74)	(998)	(139)	(131)	(46)	(30)	(1,418)	(1,720)
Software	1	1,184	12	-	10	3	1,210	731
Less accumulated depreciation	(1)	(481)	(4)	-	(9)	(2)	(497)	(317)
Other capital outlay	15	97	44	8	23	14	201	212
Less accumulated depreciation	(8)	(87)	(27)	(8)	(16)	(1)	(147)	(156)
Construction in progress	-	-	-	873	-	-	873	-
<b>Net fixed assets</b>	<b>914</b>	<b>2,086</b>	<b>121</b>	<b>45,248</b>	<b>36</b>	<b>41</b>	<b>48,446</b>	<b>47,577</b>
<b>Total assets</b>	<b>\$ 2,111</b>	<b>\$ 3,505</b>	<b>\$ 253</b>	<b>\$ 46,538</b>	<b>\$ 2,913</b>	<b>\$ 510</b>	<b>\$ 55,830</b>	<b>\$ 53,318</b>

(Continued)

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(Continued)  
(In Thousands)

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	Engineering Materials and Testing	Inter- governmental Services	Property Services	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	2001 Total	2000 Total
<b>LIABILITIES AND FUND EQUITY</b>								
Current liabilities:								
Salaries payable	\$ 49	\$ 226	\$ 167	\$ 711	\$ 26	\$ 280	\$ 1,459	\$ 1,433
Accounts payable	135	1,501	720	1,221	96	758	4,431	3,042
Intergovernmental payable	-	-	1	1	-	-	2	5
Due to other funds	-	3,250	1,300	8,675	846	8,200	22,271	-
Interfund loans payable	-	-	-	-	-	-	-	23,741
Interest payable	-	-	-	109	-	43	152	117
Deferred revenue	140	-	-	-	-	-	140	711
Bonds payable-current portion	-	-	-	75	-	1,530	1,605	745
Total current liabilities	324	4,977	2,188	10,792	968	10,811	30,060	29,794
Long-term liabilities:								
Bonds payable	-	-	-	26,055	-	8,745	34,800	30,425
Unamortized premium (discounts)	-	-	-	739	-	-	739	-
Advances from other funds	-	12,800	-	-	-	-	12,800	12,800
Compensated absences payable	53	232	152	704	28	489	1,658	5,124
Unpaid claims payable	-	-	-	-	-	25,543	25,543	29,582
Total long-term liabilities	53	13,032	152	27,498	28	34,777	75,540	77,931
<b>Total liabilities</b>	377	18,009	2,340	38,290	996	45,588	105,600	107,725
<b>Fund equity:</b>								
Contributed capital	184	904	-	11,949	1,096	-	14,133	14,133
Retained earnings:								
Reserved for future contingencies	28	-	-	-	-	-	28	28
Reserved for renewal and replacement	731	-	-	-	-	-	731	1,000
Reserved for severance pay	-	-	-	-	-	-	-	3,797
Unreserved	791	(15,408)	(2,087)	(3,701)	821	(45,078)	(64,662)	(73,365)
<b>Total fund equity</b>	1,734	(14,504)	(2,087)	8,248	1,917	(45,078)	(49,770)	(54,407)
<b>Total liabilities and fund equity</b>	\$ 2,111	\$ 3,505	\$ 253	\$ 46,538	\$ 2,913	\$ 510	\$ 55,830	\$ 53,318